



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VOYLES CHRIS L & VOYLES MOLLY

VOYLES CHRIS L & VOYLES MOLLY
3839 NW 16TH AVE
Camas, WA 98607

ACCOUNT NUMBER: 92232-012

PROPERTY LOCATION: 3839 NW 16th Ave
Camas, WA 98607

PETITION: 22

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 225,350	\$	225,350
Improvements	\$ 243,287	\$	161,650
Personal property			
ASSESSED VALUE	\$ 468,637	BOE VALUE	\$ 387,000

Date of hearing: October 5, 2021

Recording ID# VOYLES

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,789 square feet, built in 1948 and is of fair minus construction quality located on 0.44 acres. The property includes a detached garage measuring 768 square feet with 288 square feet above.

The appellant's evidence included an appraisal performed by Jerin Harper of Harper Appraisals indicating a value of \$370,000 as of May 2020 and an appraisal performed by Mark Nuss of Velox Valuations, LLC indicating a value of \$387,000 as of April 2021.

The appellant requested a value of \$370,000 which was updated to \$387,000 in the additional evidence.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. Values later than the assessment date are likely higher absent any market information to indicate otherwise. The evidence provided supports the requested value of \$387,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$387,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 27, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SCULLY BRENDAN & FISHER STEFANIE

SCULLY BRENDAN & FISHER STEFANIE
114 NE 70th Cir
Vancouver, WA 98665

ACCOUNT NUMBER: 99776-180

PROPERTY LOCATION: 3001 NE 59th St
Vancouver, WA 98663

PETITION: 23

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 254,879	\$	254,879
Improvements	\$ 201,102	\$	145,121
Personal property			
ASSESSED VALUE	\$ 455,981	BOE VALUE	\$ 400,000

Date of hearing: October 5, 2021

Recording ID# SCULLY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brendan Scully

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,458 square feet, built in 1945 and is of average construction quality located on 0.95 acres. The home includes an additional 756 square feet of unfinished basement space. The property includes a detached garage measuring 480 square feet.

The appellant stated that they have filed twice before, and the property's value was adjusted to \$400,000 in the spring of 2020. The property was purchased for \$347,000 in August 2019. The appellant's evidence included an appraisal performed by Ralph K. Olsen of Pacific West Appraisal Services, Inc. indicating a value of \$400,000 as of June 2020.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The fee appraisal supports the requested value of \$400,000.

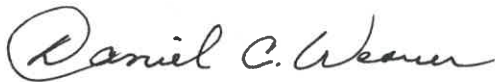
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$400,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 27, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GRILL SHAWN S & GRILL DIANE K CO-TRUSTEES

GRILL SHAWN S & GRILL DIANE K CO-TRUSTEES
3502 SE 139th Ave
Vancouver, WA 98683

ACCOUNT NUMBER: 114784-206

PROPERTY LOCATION: 3502 SE 139th Ave
Vancouver, WA 98683

PETITION: 24

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 197,550	\$	197,550
Improvements	\$ 337,263	\$	244,770
Personal property			
ASSESSED VALUE	\$ 534,813	BOE VALUE	\$ 442,320

Date of hearing: October 5, 2021

Recording ID# GRILL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Shawn Grill

Diane Grill

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 1,940 square feet, built in 1989 and is of good construction quality located on 0.13 acres.

The appellants stated that their home is located close to train tracks and an intersection, which causes a major noise concern and would affect the market price of their home. Seven of the appellants' comparables are located inside their neighborhood, Steamboat Landing. They believe their comparables show a price per square foot that is lower than their assessed value. The appellant submitted thirteen comparable sales [#114784-200 sold for \$450,000 in March 2020; #114784-192 sold for \$580,000 in July 2020; #114784-102 sold for \$566,000 in October 2020; #114784-370 sold for \$460,000 in July 2020; #114784-372 sold for \$517,500 in May 2020; #114784-368 sold for \$575,000 in May 2020; and #114784-272 sold for \$515,000 in June 2020; #92008-630 sold for \$417,500 in August 2020; #92002-356 sold for \$455,000 in August 2020; #92002-322 sold for \$499,000 in December 2020; #92002-334 sold for \$365,000 in October 2020; #92002-306 sold for \$440,000 in August 2020; and #92009-468 sold for \$552,500 in July 2020].

The appellant requested a value of \$442,320.

The appellant's comparable sales support the requested value of \$442,320.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$442,320 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 27, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: VICKERY TROY & VICKERY CHRISTINE

VICKERY TROY & VICKERY CHRISTINE
9211 NE 25th Ct
Vancouver, WA 98665

ACCOUNT NUMBER: 96626-554

PROPERTY LOCATION: 9211 NE 25th Ct
Vancouver, WA 98665

PETITION: 26

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 154,375	\$	154,375
Improvements	\$ 384,880	\$	384,880
Personal property			
ASSESSED VALUE	\$ 539,255	BOE VALUE	\$ 539,255

Date of hearing: October 5, 2021

Recording ID# VICKERY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,038 square feet, built in 1992 and is of average plus construction quality located on 0.34 acres. The property includes an outdoor pool measuring 324 square feet.

The appellant's evidence included a defective siding affidavit. The affidavit was timely dated and presumed to have been submitted to the Assessor. It was likely included in the evaluation of the subject property.

The appellant requested a value of \$475,025.

No evidence was submitted that indicated a value lower than the assessed value of \$539,255.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$539,255 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 27, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CONGDON ANGELA J

CONGDON ANGELA J
12907 NE 144th St
Brush Prairie, WA 98606

ACCOUNT NUMBER: 197053-000

PROPERTY LOCATION: 12907 NE 144th St
Brush Prairie, WA 98606

PETITION: 27

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 313,910	\$	313,910
Improvements	\$ 226,930	\$	226,930
Personal property			
ASSESSED VALUE	\$ 540,840	BOE VALUE	\$ 540,840

Date of hearing: October 5, 2021

Recording ID# CONGDON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Angela Congdon

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,445 square feet, built in 1992 and is of average plus construction quality located on 8.13 acres. The property includes a detached garage measuring 1,120 square feet with 900 square feet above.

The appellant stated that they have completed successful appeals the past three years. The property is in distressed condition, requiring at least \$200,000 in repairs. The roof and siding of the outbuildings have been repaired since the 2018 appraisal, but new problems continue to emerge. The home is being painted now. The contractor has brought to light new problems such as the windows are in worse condition than expected and wiring is deteriorating. The appellant requested bids before the pandemic and associated price increases. Many repairs will likely go up in cost. The appellant listed that there are holes in her entryway and garage ceilings, the siding of the home is swelling and deteriorating, and the porch is falling apart. The comparables are in much better condition than the appellant's property. The appellant's property also contains wetlands that make it hard to compare to other properties. The appellant is interested in selling the property; however, the lot might be too small for the zoning, requiring a legal lot determination. The appellant's evidence included an appraisal performed by Brian A. Booth of Booth Appraisal Service indicating a value of \$565,000 as of July 2018. The Assessor visited the home prior to finalizing the value for certification of the property values for 2021. The home was downgraded substantially to a fair condition and revalued accordingly. The value was reduced from the original notice of value of \$880,840 to \$540,840 as of January 1, 2021.

The appellant requested a value of \$600,000.

The revised value provided by the Assessor to the GIS system indicates a significantly lower value than the evidence indicated, and the appellant requested.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

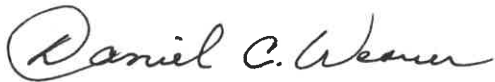
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$540,840 as of January 1, 2021.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: LACKEY ROBERT J & MILLER-LACKEY SUSAN TRUSTEES

LACKEY ROBERT J & MILLER-LACKEY SUSAN TRUSTEES
500 Broadway St Unit 502
Vancouver, WA 98660-3325

ACCOUNT NUMBER: 38470-008

PROPERTY LOCATION: 500 Broadway St Unit 502
Vancouver, WA 98660-3325

PETITION: 30

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 0	\$	0
Improvements	\$ 815,652	\$	596,800
Personal property			
ASSESSED VALUE	\$ 815,652	BOE VALUE	\$ 596,800

Date of hearing: October 5, 2021

Recording ID# LACKEY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Susan Lackey

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style condominium unit with 2,186 square feet, built in 2002 and is of good plus construction quality.

The appellant stated that they appealed in 2020 and the value was adjusted; they are appealing in 2021 for the same reason. Their property is in a commercial building with four floors of business and the two top floors are condos. Comparable #1 has a very similar river view. Condos do not sell often in the building because it is hard to receive a mortgage for a condo due to the commercial nature of the building. Several owners tried to sell but are now renting or returning due to a lack of interested buyers. The appellant submitted two comparable sales [#38470-018 sold for \$545,000 in January 2020; and #38470-022 sold for \$562,500 in November 2020].

The appellant requested a value of \$565,000.

Both of the appellant's comparable sales are on the same floor but only #38470-018 has the same river view. The comparable sales support a value of \$596,800.

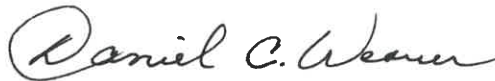
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$596,800 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 27, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JANSSEN JAMES R & JANSSEN ELLEN

JANSSEN JAMES R & JANSSEN ELLEN
17808 NE 24th St
Vancouver, WA 98684

ACCOUNT NUMBER: 172251-016

PROPERTY LOCATION: 17808 NE 24th St
Vancouver, WA 98684

PETITION: 32

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 162,800	\$	162,800
Improvements	\$ 345,365	\$	327,200
Personal property			
ASSESSED VALUE	\$ 508,165	BOE VALUE	\$ 490,000

Date of hearing: October 5, 2021

Recording ID# JANSSEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,189 square feet, built in 2000 and is of average plus construction quality located on 0.17 acres.

The appellant submitted three comparable sales [#172246-044 sold for \$429,900 in July 2020; #172243-098 sold for \$407,500 in June 2020; and #172243-132 sold for \$495,000 in January 2021].

The appellant requested a value of \$429,900 which was updated to \$490,000 in the additional evidence.

The Assessor and the appellant agreed to a value of \$490,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant and the subsequent agreement with the Assessor concludes that the preponderance of evidence has overcome the Assessor's original corrected value.

The market value of the subject property is set at \$490,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on October 27, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HADI HAIDAR MOHAMMED & AL-MAZIDI
ANWAR AAM

HADI HAIDAR MOHAMMED & AL-MAZIDI ANWAR AAM
14300 NE 95th Cir
Vancouver, WA 98682-3095

ACCOUNT NUMBER: 154224-012

PROPERTY LOCATION: 14300 NE 95th Cir
Vancouver, WA 98682-3095

PETITION: 35

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 137,295	\$	137,295
Improvements	\$ 393,549	\$	378,205
Personal property			
ASSESSED VALUE	\$ 530,844	BOE VALUE	\$ 515,500

Date of hearing: October 5, 2021

Recording ID# HADI

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,058 square feet, built in 2013 and is of average plus construction quality located on 0.12 acres.

The appellant submitted four comparable sales [#986033-145 sold for \$485,000 in October 2020; #109581-248 sold for \$500,000 in November 2020; #119740-058 sold for \$493,000 in January 2021; and #162531-062 sold for \$442,300 in February 2021].

The appellant requested a value of \$515,500.

The Assessor and the appellant agreed to a value of \$515,500.

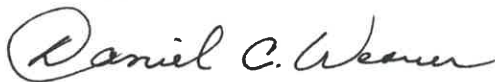
DECISION

The Board, after carefully reviewing the information provided by the appellant, and the subsequent agreement with the Assessor concludes that the preponderance of evidence has overcome the Assessor's original value.

The market value of the subject property is set at \$515,500 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: FOGEL YANA P

FOGEL YANA P
2875 SE Elliot Dr
Gresham, OR 97080

ACCOUNT NUMBER: 162707-022

PROPERTY LOCATION: 12811 NE 49th Way
Vancouver, WA 98662

PETITION: 37

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 116,800	\$	116,800
Improvements	\$ 268,129	\$	268,129
Personal property			
ASSESSED VALUE	\$ 384,929	BOE VALUE	\$ 384,929

Date of hearing: October 5, 2021

Recording ID# FOGEL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,060 square feet, built in 2007 and is of fair plus construction quality located on 0.11 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$358,591.

There was no evidence to support a change in value.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$384,929 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****